



**STEVE WESTLY**  
**California State Controller**

**NEGOTIATION AGREEMENT**  
**COUNTYWIDE COST ALLOCATION PLAN**

**County of Yolo**  
**Woodland, California**

**Date: November 17, 2003**  
**Filing Ref: YOL04**

Pursuant to federal Office of Management and Budget (OMB) Circular A-87, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2003-04** fiscal year. This approval is subject to the conditions contained in Section III.

Departmental indirect cost proposals should clearly identify those costs that have been distributed through Sections I and II of this agreement in accordance with the guidelines of the responsible grantor agency for that department. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from the Data Processing Department.

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**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST**  
**ALLOCATIONS**

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The indirect overhead and support service costs listed in **Schedule A** (attached) are formally approved as actual costs for the **2001-02** fiscal year and as estimated costs for the **2003-04** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2003**, for further allocation to federal grants and contracts performed by the respective county departments.

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**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST  
TRANSFER MECHANISMS**

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|-------------------------------|---|
| 1. Employee Fringe Benefits   | 11. Risk Management                     |
| 2. Building Use Charge        | 12. CSD – Reprographics                 |
| 3. Information Technology     | 13. PPW - Parks                         |
| 4. Human Resources            | 14. Office of Revenue and Reimbursement |
| 5. Auditor-Controller         | 15. Non-Capitalized Major Maintenance   |
| 6. CSD - Purchasing           | 16. Telephone (ISF)                     |
| 7. County Counsel             | 17. Fleet Services (ISF)                |
| 8. CSD - Administration       | 18. Unemployment Insurance (ISF)        |
| 9. CSD – Building Maintenance | 19. Dental Insurance (ISF)              |
| 10. CSD – Records Center      |   |

In addition to Section I, which provides for services furnished but not billed, the services listed above are furnished and billed to state/local departments and agencies.

Direct charges from the above centers should be billed or cost applied in accordance with the procedures established by the county as described in its Countywide Cost Allocation Plan and may be included as part of the costs of the county departments indicated in Section I.

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**SECTION III: CONDITIONS**

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**A. LIMITATIONS:** Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles, (2) that similar types of costs have been accorded consistent accounting treatment, and (3) that the information provided by the county that was used as the basis for acceptance of the amounts agreed to herein is not subsequently found to be materially incomplete or inaccurate.

**B. CHANGES:** Fixed amounts contained in this Negotiation Agreement are based on the organizational structure and the accounting system in effect at the time the proposal was submitted. Significant changes in the organizational structure or changes in the method of accounting for costs that materially affect the amount of reimbursement resulting from use of the amounts in this Negotiation Agreement will require prior approval of the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.

**C. FIXED AMOUNTS:** The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply. When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

**D. BILLED COSTS:** Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as defined by OMB Circular A-87, incurred by the cost center responsible for providing the service. Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

**E. NOTIFICATION TO STATE AND FEDERAL AGENCIES:** Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

**F. SPECIAL REMARKS:** None.

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**SECTION IV: ACCEPTANCE**

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**COUNTY OF YOLO**

BY Howard Newens

HOWARD NEWENS  
Name  
Auditor - Controller  
Title  
11-19-2003  
Date

**STEVE WESTLY****CALIFORNIA STATE CONTROLLER**

BY Michael J. Havey

Michael J. Havey, Chief  
Bureau of Payments  
Division of Accounting and Reporting

11/25/03  
Date

Negotiated by Michael Ramirez  
Telephone (916) 322-0798

cc: State and Federal Agencies

Attachment

COUNTY OF YOLO, CALIFORNIA  
OMB-87 COST ALLOCATION PLAN  
CONSOLIDATED SCHEDULE OF  
ALLOCATED COSTS BY DEPARTMENT

	1011 Board of Supvrs	1012 Clerk to BOS	1053 Prop Tax Admin	1081 Assessor	1201 Co. Clk- Elections	1351 Capital Projects	2012 Co. Clk- Administration	2051 District Attorney	2041 Child Support Services	2053 DA-Special Investigations	2054 DA-Victim Witness	2055 DA-Child Abduction
BUILDING USE CHARGE	9,913	5,679	0	14,028	9,676	0	0	95,434	0	0	9,041	(6,819)
EQUIPMENT USE CHARGE	0	4,513	0	16,630	18,623	0	670	51,355	0	0	0	0
COUNTYWIDE AUDIT	70	31	1,657	135	383	160	22	510	2,549	122	86	67
INFORMATION TECHNOLOGY	16,972	(12,386)	8,427	(108,082)	(7,074)	0	488	(22,910)	(150,021)	12,878	2,298	1,921
COUNTY ADMINISTRATOR	555	186	0	1,396	1,184	3,223	0	4,314	7,286	141	235	428
HUMAN RESOURCES	17,590	3,692	0	40,442	21,375	0	6,356	87,711	124,891	2,415	5,239	4,890
AUDITOR-CONTROLLER	3,052	1,126	35,197	7,224	10,057	(3,990)	925	20,652	16,395	2,922	2,535	2,068
TREASURER-TAX COLLECTOR	(179)	(54)	(1,293)	(450)	(558)	(67)	(48)	(1,221)	(26,951)	(106)	(155)	(88)
CSD-PURCHASING	1,755	97	0	1,349	1,361	1,195	770	1,532	5,647	868	108	289
COUNTY COUNSEL	70,488	0	13,372	4,849	589	(3,504)	0	2,197	18,136	0	0	0
CSD-ADMINISTRATION	17,897	9,591	0	23,701	16,356	228,190	0	52,939	0	0	3,991	3,991
CSD-BUILDING MAINTENANCE	22,843	3,786	0	11,319	6,780	(30,268)	0	17,723	7,673	0	0	0
CSD-RECORDS CENTER	0	169	0	269	1,044	0	0	269	73	0	0	0
RISK MANAGEMENT	198	398	705	1,963	5,998	0	189	2,725	1,217	(3,239)	140	96
CSD-REPROGRAPHICS	6,336	0	0	1,767	2,169	1,382	0	4,480	6,821	356	58	105
PPW-PARKS	377	211	0	547	377	(1,950)	0	0	0	0	0	0
OFFICE OF REVENUE & REIMBURSEMENTS	0	0	0	0	0	0	0	0	0	0	0	0
NON-CAPITALIZED MAJOR MAINTENANCE	173,495	1,053	0	2,602	1,795	0	0	0	0	0	0	0
TOTAL 2000-2001 ALLOCATED COSTS	341,362	18,091	58,065	19,689	90,135	194,371	9,372	317,710	13,715	16,357	23,576	6,948
ROLL FORWARD	149,537	(1,058)	14,960	(71,993)	(25,334)	159,506	1,565	(414,721)	(92,345)	6,112	4,245	(2,249)
SUBTOTAL	490,899	17,034	73,025	(52,304)	64,800	353,878	10,937	(97,012)	(78,630)	22,469	27,821	4,699
ADJ:												
ADJ:												
CLAIMABLE 2003-2004	490,899	17,034	73,025	(52,304)	64,800	353,878	10,937	(97,012)	(78,630)	22,469	27,821	4,699

COUNTY OF YOLO, CALIFORNIA  
OMB-87 COST ALLOCATION PLAN  
CONSOLIDATED SCHEDULE OF  
ALLOCATED COSTS BY DEPARTMENT

	2058 DA-Criminal Grants	2059 DA-Special Srvc's Grants	2101 Public Defender	2105 Conflict Attorneys	2151 Grand Jury	2201 Unified Crt- Rule 810	2201 Unified Crt- Non Rule 810	2401 Sheriff- Bailiffs	2402 Sher-Civil Process	2502 Sheriff- Management	2505 Sheriff-Boat Patrol	2507 Sheriff- Patrol
BUILDING USE CHARGE	27,129	4,527	14,380	0	0	0	81,370	12,587	10,869	18,541	239	24,264
EQUIPMENT USE CHARGE	0	0	8,119	0	0	0	0	816	13,122	11,666	0	90,067
COUNTYWIDE AUDIT	712	24	220	18	52	1,948	139	29	61	649	64	473
INFORMATION TECHNOLOGY	7,636	(51,988)	254,225	0	0	18,687	0	8,525	2,307	81,977	1,501	24,663
COUNTY ADMINISTRATOR	1,162	150	2,652	622	27	0	0	1,040	264	1,124	325	4,118
HUMAN RESOURCES	17,282	3,176	42,004	0	0	86,534	0	22,675	5,270	26,007	4,096	64,075
AUDITOR-CONTROLLER	15,034	916	9,705	392	1,108	8,161	2,953	3,691	2,016	15,595	1,910	17,823
TREASURER-TAX COLLECTOR	(695)	(46)	(568)	(3)	(52)	(3,017)	(258)	(274)	(103)	(299)	(70)	(943)
CSD-PURCHASING	3,731	120	1,264	0	951	1,793	0	1,023	158	1,542	917	5,576
COUNTY COUNSEL	0	0	1,537	0	453	8,275	0	0	0	54,583	0	0
CSD-ADMINISTRATION	11,987	2,001	44,002	0	0	0	245,456	36,270	5,154	9,476	2,517	19,785
CSD-BUILDING MAINTENANCE	0	0	11,996	0	103	0	77,876	15,288	0	128	0	1,699
CSD-RECORDS CENTER	0	0	1,063	0	0	0	6,843	0	0	0	0	0
RISK MANAGEMENT	(400)	156	2,260	0	10	28,059	5,142	2,656	(288)	1,184	(3,508)	(7,144)
CSD-REPROGRAPHICS	198	9	1,099	574	239	0	735	33	374	2,942	0	1,498
PPW-PARKS	0	0	336	0	0	0	7,268	295	0	0	0	125
OFFICE OF REVENUE & REIMBURSEMENTS	0	0	34,878	862	0	0	147,892	0	(202)	0	0	0
NON-CAPITALIZED MAJOR MAINTENANCE	0	0	0	0	0	4,968	4,862	0	0	0	0	0
TOTAL 2000-2001 ALLOCATED COSTS	83,776	(40,955)	429,172	2,465	2,891	155,408	580,278	104,654	39,002	225,115	7,991	246,079
ROLL FORWARD	19,625	(50,930)	323,780	719	(2,316)	(36,225)	(63,131)	26,684	(4,648)	331,637	(2,611)	(205,635)
SUBTOTAL	103,401	(91,885)	752,951	3,184	575	119,183	517,147	131,338	34,354	556,752	5,380	40,444
ADJ:												
ADJ:												
CLAIMABLE 2003-2004	103,401	(91,885)	752,951	3,184	575	119,183	517,147	131,338	34,354	556,752	5,380	40,444

COUNTY OF YOLO, CALIFORNIA  
OMB-87 COST ALLOCATION PLAN  
CONSOLIDATED SCHEDULE OF  
ALLOCATED COSTS BY DEPARTMENT

	2508 Sheriff- mate Welfare	2509 Sheriff- Detention	2512 Sheriff- Training	2611 Probation- Administration	2613 Probation- Detention	2614 Probation- Work Prog	2616 Probation- Service Unit	2617 Probation-COP Juv Justice	2701 Agriculture	2801 Sheriff-Animal Control	2851 Co Clk- Recorder	2861 Sheriff- Coroner
BUILDING USE CHARGE	0	60,918	0	10,551	48,557	312	0	0	2,429	5,076	6,440	17,104
EQUIPMENT USE CHARGE	2,541	69,293	739	7,682	1,602	9,715	1,139	1,218	35,750	15,606	40,158	24,596
COUNTYWIDE AUDIT	111	757	132	248	180	129	141	87	230	430	1,092	136
INFORMATION TECHNOLOGY	0	58,577	1,296	30,645	11,289	5,463	12,179	1,741	86,954	9,345	(1,053)	1,882
COUNTY ADMINISTRATOR	0	7,477	313	965	1,267	654	1,446	0	1,059	1,134	522	367
HUMAN RESOURCES	0	200,416	2,155	33,594	34,930	13,219	28,148	2,360	30,894	18,585	13,177	5,104
AUDITOR-CONTROLLER	2,361	33,970	3,144	7,740	7,908	4,386	6,592	2,325	7,637	11,540	25,041	3,502
TREASURER-TAX COLLECTOR	(792)	(2,194)	(133)	(405)	(468)	(194)	(393)	(348)	(463)	(665)	(2,118)	(165)
CSD-PURCHASING	0	6,358	846	1,855	2,399	1,508	168	676	2,811	2,798	1,965	1,218
COUNTY COUNSEL	0	2,335	0	4,568	1,221	0	0	0	1,975	977	1,171	0
CSD-ADMINISTRATION	2,517	428,441	0	5,870	94,339	3,282	0	0	17,212	32,187	10,877	7,701
CSD-BUILDING MAINTENANCE	0	222,603	449	16,379	47,011	0	0	0	11,552	21,422	6,063	6,090
CSD-RECORDS CENTER	0	0	0	0	0	0	0	0	0	0	297	423
RISK MANAGEMENT	0	19,983	(266)	(205)	5,538	(1,445)	1,191	(299)	(1,286)	(3,770)	490	0
CSD-REPROGRAPHICS	2,410	2,410	7	3,493	40	0	0	54	1,650	1,077	1,338	102
PPW-PARKS	0	2,667	0	4,620	3,528	211	0	0	1,639	1,639	252	0
OFFICE OF REVENUE & REIMBURSEMENTS	0	9,418	0	0	8,677	46,583	78,961	46,583	0	0	0	0
NON-CAPITALIZED MAJOR MAINTENANCE	0	39,241	0	170,392	6,541	0	0	0	549	25,271	1,194	0
TOTAL 2000-2001 ALLOCATED COSTS	9,148	1,162,671	8,682	297,992	274,559	83,823	129,572	54,397	200,592	142,652	106,905	68,060
ROLL FORWARD	0	214,374	5,042	163,414	44,674	(4,951)	34,820	0	97,453	15,686	39,187	(53,344)
SUBTOTAL	9,148	1,377,044	13,724	461,406	319,234	78,872	164,392	54,397	298,045	158,338	146,093	14,717
ADJ:												
ADJ:												
CLAIMABLE 2003-2004	9,148	1,377,044	13,724	461,406	319,234	78,872	164,392	54,397	298,045	158,338	146,093	14,717

COUNTY OF YOLO, CALIFORNIA  
OMB-87 COST ALLOCATION PLAN  
CONSOLIDATED SCHEDULE OF  
ALLOCATED COSTS BY DEPARTMENT

	2871 Public- uardian/Adm	2971 PPW- Planning	2981 LAFCO	2991 PPW- Road Fund	2995 PPW- ransportation	5011 Health Dept- Comm Hlth	5013 Health Dept- Env Health	5014 Health Dept- Jail/Juv Hall	5019 Health Dept- CHDP	5023 Health Dept- Indigent Hlth	5041 Chld & Fam First Comm	5051 MHAD- Mental Hlth
BUILDING USE CHARGE	0	3,599	989	10,760	0	88,062	3,342	0	388	71,709	0	43,598
EQUIPMENT USE CHARGE	5,234	5,518	1,058	0	0	0	27,380	0	0	5,783	0	0
COUNTYWIDE AUDIT	245	564	40	1,455	9	2,889	522	52	433	305	149	1,545
INFORMATION TECHNOLOGY	(424)	(19,868)	2,207	169,514	0	(52,115)	39	0	11,493	3,246	562	34,820
COUNTY ADMINISTRATOR	616	786	233	10,017	128	8,512	1,719	1,314	1,576	3,155	1,217	16,137
HUMAN RESOURCES	17,316	39,162	2,718	58,959	0	117,348	26,446	0	24,211	7,752	3,617	159,417
AUDITOR-CONTROLLER	4,703	13,901	1,163	(7,510)	181	40,911	14,599	1,099	8,501	6,582	3,701	50,371
TREASURER-TAX COLLECTOR	(297)	(668)	(49)	(1,464)	(2)	(1,973)	(955)	(37)	(460)	(229)	(142)	(2,606)
CSD-PURCHASING	1,048	2,402	408	15,283	0	8,412	2,324	12	1,409	1,033	1,205	17,557
COUNTY COUNSEL	11,380	52,797	5,739	8,207	0	15,989	0	0	0	7,994	3,613	17,002
CSD-ADMINISTRATION	32,253	7,800	1,668	21,414	0	26,081	14,500	0	5,259	22,318	0	(43,662)
CSD-BUILDING MAINTENANCE	3,033	11,363	649	6,474	0	20,828	4,520	0	1,092	32,332	0	36,768
CSD-RECORDS CENTER	0	231	65	0	0	108	131	435	0	158	0	0
RISK MANAGEMENT	733	1,781	(354)	(11,530)	0	145	(3,297)	0	(244)	2,047	615	3,040
CSD-REPROGRAPHICS	408	700	126	1,382	0	2,775	677	0	465	443	0	6,667
PPW-PARKS	(7)	5,383	41	9,662	0	211	0	0	211	3,781	0	2,227
OFFICE OF REVENUE & REIMBURSEMENTS	0	0	0	57	0	0	(293)	0	0	0	0	0
NON-CAPITALIZED MAJOR MAINTENANCE	0	7,705	183	15,724	0	22,965	0	0	1,988	(38,068)	0	26,816
TOTAL 2000-2001 ALLOCATED COSTS	76,241	133,156	16,884	308,403	316	301,147	91,655	2,875	56,322	130,341	14,537	369,697
ROLL FORWARD	(49,430)	27,371	(9,460)	183,393	89	63,011	17,018	1,413	22,999	2,674	6,956	123,051
SUBTOTAL	26,810	160,527	7,423	491,797	405	364,159	108,672	4,288	79,321	133,014	21,493	492,748
ADJ:												
ADJ:												
CLAIMABLE 2003-2004	26,810	160,527	7,423	491,797	405	364,159	108,672	4,288	79,321	133,014	21,493	492,748

COUNTY OF YOLO, CALIFORNIA  
OMB-87 COST ALLOCATION PLAN  
CONSOLIDATED SCHEDULE OF  
ALLOCATED COSTS BY DEPARTMENT

	5056 MHAD- Alcohol/Drug	5253 Health Dept Emerg Med	5511 Soc Services- Adm/PA/Co	5751 Probation- Court Wards	5801 Soc Services- eterans Srvc	6051 Library	6052 Library-Arch/ ecord Center	6054 Library- YOLO-LINK	6101 Cooperative Extension	7012 Parks	1771 Local Transp Fund	1401 PPW-Fleet Services ISF
BUILDING USE CHARGE	(20,915)	0	(81,071)	0	0	9,334	0	0	2,038	9,706	0	1,125
EQUIPMENT USE CHARGE	0	0	0	0	1,426	0	0	0	6,465	1,639	0	0
COUNTYWIDE AUDIT	1,210	50	13,986	206	51	1,039	51	35	46	0	18	2,188
INFORMATION TECHNOLOGY	(9,237)	0	22,648	472	1,602	7,585	465	478	(1,024)	0	0	888
COUNTY ADMINISTRATOR	3,561	351	50,238	2,262	166	2,902	49	43	177	0	0	1,110
HUMAN RESOURCES	50,940	0	403,537	879	2,503	123,991	1,014	1,191	4,710	0	0	7,090
AUDITOR-CONTROLLER	25,488	1,070	43,496	1,780	1,409	34,817	1,228	905	1,590	0	(3,743)	47,308
TREASURER-TAX COLLECTOR	(1,234)	(18)	(33,532)	(52)	(57)	(1,807)	(44)	(20)	(78)	0	(10)	(1,214)
CSD-PURCHASING	7,231	0	5,220	23	1,083	15,529	290	262	1,023	0	0	44,279
COUNTY COUNSEL	172	0	(17,999)	0	0	2,491	0	0	0	0	0	0
CSD-ADMINISTRATION	3,102	0	5,386	0	5,914	13	0	0	10,028	1,015	0	2,443
CSD-BUILDING MAINTENANCE	30,402	0	57,568	0	5,488	(1,949)	0	0	4,738	0	0	6,593
CSD-RECORDS CENTER	2,233	0	1,290	0	0	0	0	0	0	0	0	0
RISK MANAGEMENT	2,119	0	(3,252)	(55)	(68)	26,616	11	57	(964)	268	0	(2,117)
CSD-REPROGRAPHICS	2,180	0	40,017	0	25	373	7	0	823	0	0	47
PPW-PARKS	1,680	0	14,728	0	0	2,493	0	0	0	0	0	3,067
OFFICE OF REVENUE & REIMBURSEMENTS	0	0	0	0	0	821	0	0	0	0	0	0
NON-CAPITALIZED MAJOR MAINTENANCE	(15,532)	0	126,852	0	0	0	0	0	0	0	0	5,124
TOTAL 2000-2001 ALLOCATED COSTS	83,400	1,453	649,112	5,515	19,542	224,248	3,071	2,951	29,572	12,628	(3,735)	117,931
ROLL FORWARD	15,746	988	339,129	2,368	9,274	51,043	1,307	576	(215)	(2,273)	(20)	3,387
SUBTOTAL	99,146	2,441	988,242	7,883	28,816	275,291	4,378	3,527	29,356	10,355	(3,755)	121,317
ADJ:												
ADJ:												
CLAIMABLE 2003-2004	99,146	2,441	988,242	7,883	28,816	275,291	4,378	3,527	29,356	10,355	(3,755)	121,317



COUNTY OF YOLO, CALIFORNIA  
OMB-87 COST ALLOCATION PLAN  
CONSOLIDATED SCHEDULE OF  
ALLOCATED COSTS BY DEPARTMENT

	1851 Telecomm ISF	1871 Unemploy Ins ISF	1881 Dental Ins ISF	1931 Aviation Ent Fund	1941 Sanitation Ent Fund	3601 YCCESA JPA	3611 YCTD- YOLOBUS	3621 YCTD- Suppl Svcs	3670 IHSS	4210 Air Qual Mitigation	5621 Employment Training	9991 Schools
BUILDING USE CHARGE	3,066	0	0	0	9,743	27,597	0	0	0	0	(23,564)	0
EQUIPMENT USE CHARGE	0	0	0	0	0	0	0	0	0	0	0	0
COUNTYWIDE AUDIT	430	5	149	120	1,126	418	323	119	45	480	3,415	1,266
INFORMATION TECHNOLOGY	(40,368)	0	0	0	(50,228)	15,227	1,237	0	(11,668)	3,728	(21,693)	0
COUNTY ADMINISTRATOR	2,227	60	1,345	96	8,513	0	0	0	2,033	0	7,665	0
HUMAN RESOURCES	4,032	0	0	0	26,223	25,416	5,927	0	10,338	17,891	59,809	0
AUDITOR-CONTROLLER	3,214	114	3,153	2,551	10,254	10,907	8,032	2,523	956	4,251	57,538	26,893
TREASURER-TAX COLLECTOR	(388)	(3)	(140)	(137)	(1,356)	(768)	(459)	(140)	(12)	(831)	(1,627)	(40,190)
CSD-PURCHASING	3,886	0	0	133	11,398	(195)	170	0	0	1,869	4,271	(4,407)
COUNTY COUNSEL	1,035	0	0	0	2,969	(23)	(816)	0	(10,856)	6,141	20,413	(115)
CSD-ADMINISTRATION	116,264	0	0	0	11,097	6,644	0	0	0	0	0	0
CSD-BUILDING MAINTENANCE	11,607	0	0	324	6,162	2,003	0	0	0	0	916	0
CSD-RECORDS CENTER	0	0	0	0	0	0	0	0	16	16	0	0
RISK MANAGEMENT	244	0	0	209	(222)	2,486	29	0	0	86	663	0
CSD-REPROGRAPHICS	2,894	0	0	0	1,245	217	0	0	0	0	3,043	1,182
PPW-PARKS	1,596	0	0	14,391	2,856	13,788	0	0	0	0	0	0
OFFICE OF REVENUE & REIMBURSEMENTS	0	0	0	0	743	0	0	0	0	0	0	0
NON-CAPITALIZED MAJOR MAINTENANCE	0	0	0	0	19	0	0	0	0	0	0	0
TOTAL 2000-2001 ALLOCATED COSTS	109,739	176	4,507	17,687	40,542	103,717	14,443	2,502	(9,148)	33,631	110,849	(15,371)
ROLL FORWARD	(28,307)	(20)	2,967	93	65,067	22,995	(7,804)	(1,715)	0	(6,951)	66,328	(37,013)
SUBTOTAL	81,432	156	7,474	17,779	105,608	126,711	6,639	787	(9,148)	26,679	177,177	(52,384)
ADJ:												
ADJ:												
CLAIMABLE 2003-2004	81,432	156	7,474	17,779	105,608	126,711	6,639	787	(9,148)	26,679	177,177	(52,384)

COUNTY OF YOLO, CALIFORNIA  
OMB-87 COST ALLOCATION PLAN  
CONSOLIDATED SCHEDULE OF  
ALLOCATED COSTS BY DEPARTMENT

	9992 Special Districts	9993 County Museum	9998 Other	9999 Rounding	Sub- Total	Direct Bill	Unallocated	Total
BUILDING USE CHARGE	0	5,012	18,472	(8)	665,227	419,620		1,084,847
EQUIPMENT USE CHARGE	0	0	0	0	480,123	0		480,123
COUNTYWIDE AUDIT	4,361	0	1,703	(6)	54,896	0		54,896
INFORMATION TECHNOLOGY	8,293	0	81,752	76	468,067	2,216,612	0	2,684,678
COUNTY ADMINISTRATOR	0	0	1,773	5	175,622	0	602,976	778,598
HUMAN RESOURCES	39,646	0	22,158	17	2,232,560	352,262	521	2,585,343
AUDITOR-CONTROLLER	96,581	0	166,491	10	980,631	263,354	219,393	1,463,378
TREASURER-TAX COLLECTOR	(4,976)	0	(676)	(3)	(144,490)	0	293,435	148,945
CSD-PURCHASING	1,195	0	9,159	52	208,212	28,326	0	236,538
COUNTY COUNSEL	22,620	0	(12,441)	(20)	319,514	337,839	223	657,576
CSD-ADMINISTRATION	0	10,148	331,542	28	1,926,985	159,927	117,580	2,204,492
CSD-BUILDING MAINTENANCE	0	5,380	41,315	(31)	766,087	276,055	(0)	1,042,142
CSD-RECORDS CENTER	0	0	0	1	15,132	22,440	0	37,572
RISK MANAGEMENT	0	637	(1,774)	(22)	76,335	1,929,511	0	2,005,846
CSD-REPROGRAPHICS	239	0	7,283	(7)	116,967	232,648	(0)	349,614
PPW-PARKS	6,661	15,164	10,071	6	130,152	16,815	530,597	677,563
OFFICE OF REVENUE & REIMBURSEMENTS	0	0	35,866	1	410,847	73,463	0	484,310
NON-CAPITALIZED MAJOR MAINTENANCE	0	1,520	43,230	1	630,490	372,081	63,822	1,066,393
TOTAL 2000-2001 ALLOCATED COSTS	174,620	37,861	755,924	100	9,513,357	6,700,954	1,828,546	18,042,857
ROLL FORWARD	(90,398)	6,309	(6,253)	918	1,418,136			1,418,136
SUBTOTAL	84,222	44,170	749,671	1,019	10,931,493	6,700,954	1,828,546	19,460,993
ADJ:					0			0
ADJ:					0			0
CLAIMABLE 2003-2004	84,222	44,170	749,671	1,019	10,931,493	6,700,954	1,828,546	19,460,993

